

Consolidated Statement of Changes in Equity

綜合權益變動表

For the year ended 31 December 2006

截至二零零六年十二月三十一日止年度

| | | Attributable to equity holders of the parent 母公司權益持有人應佔權益 | | | | | | | | | | | |
|--|----------------|--|-----------------------|-------------------------|-------------------------|----------------------------|-------------------------------------|-----------------------------|--------------------------|--------------------------------------|-----------------------------|--------------------------|-------------|
| | | Share capital 股本 | Share premium 股份溢價 | Capital reserve 資本儲備 | Special reserve 特別儲備 | Statutory reserves 法定儲備 | Asset revaluation reserve 資產重估儲備 | | Exchange reserve 匯兌儲備 | Capital redemption reserve 資本贖回儲備 | | Retained profits 保留溢利 | Total 合計 |
| | | | | | | | Investment reserve 投資儲備 | revaluation reserve 重估儲備 | | Investment reserve 投資儲備 | revaluation reserve 重估儲備 | | |
| | | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | |
| At 1 January 2005 | 於二零零五年一月一日 | 55,078 | 82,364 | 35,597 | 19,487 | 6,553 | 46,566 | — | 913 | 922 | 146,096 | 393,576 | |
| Revaluation surplus on buildings | 樓宇重估盈餘 | — | — | — | — | — | 2,850 | — | — | — | — | 2,850 | |
| Deferred tax on revaluation of buildings | 重估樓宇之遞延稅項 | — | — | — | — | — | (793) | — | — | — | — | (793) | |
| Exchange difference on translation of foreign operations | 換算國外業務之匯兌差異 | — | — | — | — | — | — | — | 2,607 | — | — | 2,607 | |
| Gain on fair value change of available-for-sale investment | 可供出售投資公平值變動之收益 | — | — | — | — | — | — | — | — | 20,796 | — | 20,796 | |
| Net income recognised directly in equity | 於權益直接確認之收入淨額 | — | — | — | — | — | 2,057 | 20,796 | 2,607 | — | — | 25,460 | |
| Released on disposal of a subsidiary | 出售附屬公司撥回 | — | — | — | — | — | — | — | (118) | — | — | (118) | |
| Profit for the year | 本年度溢利 | — | — | — | — | — | — | — | — | — | 28,036 | 28,036 | |
| Total recognised income and expense for the year | 本年度之已確認收入及支出總額 | — | — | — | — | — | 2,057 | 20,796 | 2,489 | — | 28,036 | 53,378 | |
| Final dividend for 2004 paid | 已派付之二零零四年末期股息 | — | — | — | — | — | — | — | — | — | (5,508) | (5,508) | |
| As at 31 December 2005 | 於二零零五年十二月三十一日 | 55,078 | 82,364 | 35,597 | 19,487 | 6,553 | 48,623 | 20,796 | 3,402 | 922 | 168,624 | 441,446 | |
| Revaluation surplus on buildings | 樓宇重估盈餘 | — | — | — | — | — | 1,487 | — | — | — | — | 1,487 | |
| Deferred tax on revaluation of buildings | 重估樓宇之遞延稅項 | — | — | — | — | — | (402) | — | — | — | — | (402) | |
| Exchange difference on translation of foreign operations | 換算國外業務之匯兌差異 | — | — | — | — | — | — | — | 3,326 | — | — | 3,326 | |
| Loss on fair value change of available-for-sale investment | 可供出售投資公平值變動之虧損 | — | — | — | — | — | — | — | — | (41,266) | — | (41,266) | |
| Impairment loss on available-for-sale investment realised | 可供出售投資之已變現減值虧損 | — | — | — | — | — | — | — | — | 17,000 | — | 17,000 | |
| Net income recognised directly in equity | 於權益直接確認之收入淨額 | — | — | — | — | — | 1,085 | (24,266) | 3,326 | — | — | (19,855) | |
| Profit for the year | 本年度溢利 | — | — | — | — | — | — | — | — | — | 2,431 | 2,431 | |
| Total recognised income and expense for the year | 本年度之已確認收入及支出總額 | — | — | — | — | — | 1,085 | (24,266) | 3,326 | — | 2,431 | (17,424) | |
| Final dividend for 2005 paid | 已派付之二零零五年末期股息 | — | — | — | — | — | — | — | — | — | (5,460) | (5,460) | |
| Share repurchased and cancelled | 購回及註銷股份 | (642) | — | — | — | — | — | — | — | 642 | (2,075) | (2,075) | |
| As at 31 December 2006 | 於二零零六年十二月三十一日 | 54,436 | 82,364 | 35,597 | 19,487 | 6,553 | 49,708 | (3,470) | 6,728 | 1,564 | 163,520 | 416,487 | |

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The capital reserve of the Group represents the reserve arising from the acquisition of a further interest in the share capital of a subsidiary at nil consideration pursuant to the Group's reorganisation and capitalisation of retained profits of a subsidiary.

本集團之資本儲備乃指根據集團重組以零代價收購附屬公司之股本權益以及將一家附屬公司之保留溢利資本化而產生之儲備。

The special reserve of the Group represents the difference between the nominal amount of the share capital issued by the Company's subsidiaries in exchange for the nominal value of the issued share capital of other subsidiaries pursuant to the Group's reorganisation.

本集團之特別儲備乃根據集團重組以本公司附屬公司之已發行股本換取其他附屬公司之已發行股本兩者面值間之差額。

The statutory reserves of the Group represent reserves required by the relevant laws of the People's Republic of China (the "PRC") applicable to the Company's PRC subsidiaries. The statutory reserves can be used to make up prior years' losses of the PRC subsidiaries, if any, and can be applied in conversion into capital after approval by relevant PRC authorities.

本集團之法定儲備乃按適用於本公司中華人民共和國(「中國」)附屬公司之有關中國法例所規定而設立之儲備。經中國有關部門批准後，法定儲備可用於填補中國附屬公司過往年度之虧損(如有)並可轉換為資本。